



CALIFORNIA EMERGENCY MANAGEMENT AGENCY
LOCAL ASSISTANCE MONITORING BRANCH
3650 SCHRIEVER AVENUE
MATHER, CALIFORNIA 95655
PHONE: (916) 845-8120 FAX: (916) 845-8380

March 17, 2009

Ms. Patricia Woody
Chief Financial Officer
County of Tulare
District Attorney's Office
221 South Mooney Blvd., Room 261
Visalia, CA 93291

SUBJECT: AUDIT REPORT FOR THE PERIOD ENDED JUNE 30, 2008
GRANT NUMBER SE07090540

Dear Ms. Woody:

The California Emergency Management Agency (CalEMA) (formerly Governor's Office of Emergency Services) has received and reviewed the above subject audit report issued by the Auditor-Controller/Treasurer-Tax Collector for the County of Tulare. The audit report indicates that your organization claimed a total of \$3,216 in Operating Expenses on the Report of Expenditures and Request for Funds (OES 201) for the billing periods July 1, 2007 – September 30, 2007 and October 1, 2007 – December 31, 2007. Operating Expenses had not been budgeted in the grant award.

Recipient Handbook Section 7531 states, "*Budget modifications must be submitted on a Grant Award Modification (OES 223), and approved before the expenditure is reported (or ordered, contracted for, etc.) on a Report of Expenditures and Request for Funds (OES 201) . . .*" You are reminded that future inclusion of any budget changes on Form 201 will be disallowed until such time as an appropriate Grant Modification is approved.

Since CalEMA did not approve payment of \$3,216 in Operating Expenses, we consider the above submitted audit reports closed. In the event you have questions regarding any questions or concerns, please contact May LeClaire at (916) 845-8104 or Mary.LeClaire@oes.ca.gov.

Sincerely,

A handwritten signature in cursive script, appearing to read "Mike Baldwin for".

MICHAEL BALDWIN
BRANCH CHIEF

Cc: Edward Giacomelli, CalEMA Program Specialist
Grant File SE07090540